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Co-counsel for Furukawa Electric North America APD

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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In re:	:	Chapter 11
	:	
DELPHI CORPORATION, <i>et al.</i> ,	:	Case No. 05-44481 (RDD)
	:	
Debtors.	:	(Jointly Administered)
	:	
-----X		

AFFIDAVIT OF HIROTSUGU NAGATA

STATE OF Michigan)
COUNTY OF Wayne) ss.

I, Hirotsugu Nagata, being duly sworn, do hereby state under penalty of perjury, and would so state if called under oath as a witness, the following:

1. My name is Hirotsugu Nagata.
2. I am employed by Furukawa Electric North America APD ("Furukawa") as its Chief Financial Officer. I make this affidavit based on my personal knowledge, and on the books and records available to me through the course of my employment.

3. I assisted in the preparation of the claim filed by Furukawa in the Delphi bankruptcy case, that being Claim No. 12347. All of the exhibits and attachments to Claim No. 12347 were prepared by me, or under my direction and control.

4. The exhibits and attachments to Claim No. 12347, and the claim amount set forth on the face of Claim No. 12347, are for damages caused by Delphi when it terminated the "Epsilon Sensor" related contracts between Delphi and Furukawa.


5. Prior to the filing of Claim No. 12347, Furukawa did not send to Delphi an invoice or other itemization, nor any document of any kind or description, setting forth the cancellation damages as described with particularity in Claim No. 12347. As a result, I would not expect Delphi's books and records to contain either an accounting entry for this "claim," nor would I expect the corporate documents of Delphi generally to reflect a claim by Furukawa that, up until the filing of Claim No. 12347, had never been asserted by Furukawa.

6. The fact that Delphi's books and records do not reflect either the existence or the amount of Claim No. 12347 is therefore no indication that such claim should be disallowed.

Further Affiant sayeth not.


Hirotsugu Nagata

Subscribed and sworn to before me this 29th day of March, 2007.


Notary Public, Oakland County, Michigan
My commission expires: 2/1/2008
Acting in Wayne County

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PAMELA S. GREENE
NOTARY PUBLIC OAKLAND CO., MI
MY COMMISSION EXPIRES Feb 1, 2008